ATTACHMENT A Remarks

Claims 1-4 and 8-10 are pending in the present application. By this Amendment, Applicants have amended claims 1 and 3 and canceled claims 5-7. Applicants respectfully submit that the present application is in condition for allowance based on the discussion which follows.

As an initial point, Applicants respectfully submit that this Amendment After Final should be entered, as the amendment to claim 1 incorporates subject matter previously recited in the dependent claims, namely claims 5-7. As amended, claim 1 limits the solvent to toluene, as previously recited in claim 7, and limits the coat-forming carbon material to tar or pitch, as previously recited in claim 6. In addition, the tar or pitch is either coal heavy oil or petroleum heavy oil as was previously recited in claim 5. Further, support for the tar or pitch having a 7.8 to 34% toluene insoluble matter is provided in the specification, namely a 7.8% toluene insoluble matter is disclosed in the specification in Example 24 and a 34% toluene insoluble matter is disclosed in Example 12 of the specification. Therefore, the tar or pitch having a 7.8-34% toluene insoluble matter is not new matter.

Applicants further respectfully submit that the present Amendment After Final should be entered, as the now claimed subject matter would have been searched and examined in accordance with MPEP § 900, which states, in part, that the prior art search should be conducted by the Examiner after obtaining a thorough understanding of the invention <u>disclosed</u> and <u>claimed</u>. Since claim 1 (currently amended) includes subject matter previously recited in the dependent claims and thoroughly discussed in the specification as filed, the subject matter should have been thoroughly searched and

prior art applied. Therefore, only a cursory review is necessary in order to examine the claims as amended and, consequently, no undue burden or extensive consideration will be necessary in order to examine the amended claims in accordance with M.P.E.P. § 714.13. Based on the foregoing, Applicants respectfully submit that this Amendment After Final should be entered.

Claims 1-4 and 6-9 were rejected under 35 U.S.C. § 103(a) as being unpatentable over Ishikawa in view of Yamada et al. and Bachman et al. and claim 5 was rejected under 35 U.S.C. § 103(a) as being unpatentable over Ishikawa in view of Yamada, Bachman and further in view of Schardein.

As noted above, upon entrance of this Amendment, Applicants have amended claim 1 to include the subject matter previously recited in now canceled claims 5-7.

Applicants respectfully submit that the previously cited prior art of Ishikawa, Yamada, Bachman and Schardein fail to teach or suggest the method now recited in claim 1.

Accordingly, Applicants respectfully submit that all claims are clear of the prior art.

In view of the foregoing, Applicants respectfully submit that the present amendment will place the application in condition for allowance, and thus entrance of the present amendment and allowance of the application is respectfully requested.

END OF REMARKS